

**Attachment B**  
**To Fee Application**

**Summary of PwC's Fees By Professional**  
**July 2003**

Name of Professional	Position with the Firm	Number of Years in Profession	Hourly Bill Rate	Total Billed Hours	Total Compensation
Larry Farmer	Audit Partner	34	743	24.40	18,129
Raymond Bromark	Audit Partner	30+	1550	3.00	4,650
Douglas Tanner	Audit Partner	20+	1213	1.00	1,213
Joseph Divito	GRMS Partner	20+	821	0.50	411
Todd Hutcherson	Audit Senior Manager	8	569	15.80	8,990
Sandra David	Audit Manager	6	487	28.70	13,977
William Choi	Audit Manager	6	342	50.20	17,168
Cheryl Frick	Audit Senior Associate	4	342	75.50	25,821
Nina Govic	Audit Senior Associate	4	307	10.20	3,131
Jonelle Lippolis	Audit Senior Associate	4	349	13.70	4,781
Aimee Stickley	Audit Associate	3	232	42.70	9,906
Maureen Yeager	Audit Associate	2	197	95.50	18,814
Renee Anderson	Audit Associate	2	256	5.90	1,510
Katie Storrs	Audit Intern	N/A	157	11.30	1,774
Elaine Lamacchia	Administrative Assistant	N/A	110	1.50	165
	<b>Total</b>			<b>379.90</b>	<b>130,441</b>

Total at Standard Rate	\$ 130,441.30
55 % Accrual Rate Adjustment	<u>\$ (71,742.72)</u>
Total at 45% Accrual Rate	<u><u>\$ 58,698.59</u></u>

July 2003 Sarbanes-Oxley 404 Time:

Name of Professional	Position with the Firm	Number of Years in Profession	Hourly Bill Rate	Total Billed Hours	Total Compensation
William Choi	Audit Manager	6	342	2.70	923
Todd Hutcherson	Audit Senior Manager	8	569	2.00	1,138
Craig Cleaver	GRMS Manager	6	507	1.50	761
Joseph Divito	GRMS Partner	20+	821	0.50	411
		<b>TOTAL</b>		<b>6.70</b>	<b>3,232</b>

Total at Standard Rate	\$ 3,232.40
35 % Accrual Rate Adjustment	<u>\$ (1,131.34)</u>
Total at 65% Accrual Rate	<u><u>\$ 2,101.06</u></u>

**Summary of PwC's Fees By Project Category:  
July 2003**

<b>Project Category</b>	<b>Total Hours</b>	<b>Total Fees</b>
<b>01-Assets Analysis and Recovery</b>		
<b>02-Asset Disposition</b>		
<b>03-Business Operations</b>		
<b>04-Case Administration</b>		
<b>05-Claim Analysis Objection &amp; Resolution (Asbestos)</b>		
<b>06-Claim Analysis Objection &amp; Resolution (Non-asbestos)</b>		
<b>07-Committee, Creditors', Noteholders', or Equity Holders'</b>		
<b>08-Employee Benefits/Pension</b>		
<b>09-Employee Applications, Applicant</b>		
<b>10-Employment Applications, Others</b>		
<b>11-Financing</b>		
<b>12-Fee Applications, Others</b>		
<b>13-Financing</b>		
<b>14-Hearings</b>		
<b>15-Litigation and Litigation Consulting</b>		
<b>16-Plan and Disclosure Statement</b>		
<b>17-Relief from Stay Proceedings</b>		
<b>18-Tax Issues</b>		
<b>19-Tax Litigation</b>		
<b>20-Travel- Non-working</b>		
<b>21-Valuation</b>		
<b>22-ZAI Science Trial</b>		
<b>23-ZAI Science Trial- Expenses</b>		
<b>24-Other</b>		
<b>25-Accounting/Auditing</b>	<b>386.60</b>	<b>\$60,799.65</b>
<b>26-Business Analysis</b>		

<b>27-Corporate Finance</b>		
<b>28-Data Analysis</b>		
<b>TOTAL:</b>	<b>386.60</b>	<b>\$60,799.65</b>

**Expense Summary  
July 2003**

<b>Expense Category</b>	<b>Service Provider</b>	<b>Total Expenses</b>
<b>Transportation</b>	<b>N/A</b>	<b>\$1,191.98</b>
<b>Lodging</b>	<b>N/A</b>	
<b>Sundry</b>	<b>N/A</b>	
<b>Business Meals</b>	<b>N/A</b>	
<b>TOTAL:</b>		<b>\$1,191.98</b>